

S.B.Civil Sales Tax Revision No.939/2001
ACTO, Sirohi vs. M/s Singhvi Jewelers

Date of Order: 3.10.2006.

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha for the petitioner.

Mr. Rajesh Shah for the respondent.

Heard learned counsel for the parties.

This revision petition has been preferred by the revenue to challenge the order of the Deputy Commissioner(Appeals), Commercial Taxes, Jodhpur dated 7.10.1996 which was upheld by the Tax Board by order dated 19.3.2001.

Brief facts of the case are that the premises of the assessee was surveyed on 17.10.1994. In the survey, at the business place of the assessee total 888.400 gms. of gold jewelery was found whereas in the book, jewelery was shown weighing 738.150 gms., therefore, 150.250 gms. gold jewelery was found in excess. The notice was given to the assessee, who admitted the fault and he paid the tax and penalty amount of Rs.7137/-. The said order of penalty was challenged by the assessee by preferring appeal which was allowed by the learned Deputy Commissioner(Appeals), who set aside the penalty imposed upon the assessee.

It appears from the reasons given by the Deputy Commissioner

(Appeals) as well as by the Tax Board that the assessee submitted explanation and according to the assessee he was not available in the town for last 10-12 days and, therefore, the entries were not made in the books of account. The said explanation was accepted by the fact finding authority after due consideration of the facts. In view of the above, it is a case of finding of fact against the department involving no question of law.

Therefore, I do not find any merit in this revision petition. Hence the revision petition of the petitioner is dismissed.

(PRAKASH TATIA),J.

mlt